

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR**

**WEDNESDAY, THE 7TH MARCH 2007 / 16TH PHALGUNA 1928**

**WP(C).No. 7710 of 2007(P)**  
-----

**PETITIONER:**  
-----

**A.C.HARIDAS, HAPPY VILLA,  
CSEZ P.O.,KAKKANAD, KOCHI-682 037  
(MANAGING PARTNER, HAPPY CONSTRUCTIONS,  
KAKKANAD).**

**BY ADV. SRI.LEGY ABRAHAM**

**RESPONDENTS:**  
-----

**1. THE TAHSILDAR, KANAYANNOOR TALUK,  
TALUK OFFICE,  
ERNAKULAM, KOCHI-682 011.**

**2. THE VILLAGE OFFICER,  
KAKKANAD VILLAGE, KAKKANAD P.O.,  
KOCHI-682 030.**

**3. THE DEPUTY TAHSILDAR(BUILDING TAX),  
TALUK OFFICE, KANAYANNOOR.**

**BY GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 07/03/2007,THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

K.BALAKRISHNAN NAIR, J.

-----  
W.P.(C) NO.7710 OF 2007-P  
-----

JUDGMENT

The petitioner is aggrieved by Ext.P3 proceedings, assessing building tax for a residential complex constructed by him and also the consequential assessment order and demand notice issued to him. Against them, the petitioner has got a right of appeal before the Revenue Divisional Officer under the provisions of the Kerala Building Tax Act. Therefore, it is unnecessary for this Court to entertain this Writ petition. Needless to say, if the petitioner pays the first instalment as provided in Ext.P5 demand notice, the appeal shall be entertained without insisting for payment of the balance amount.

The Writ Petition is disposed of with the above direction.

7<sup>th</sup> March, 2007.

K.BALAKRISHNAN NAIR, JUDGE.

Nm/